

REPORT DIGEST

DEPARTMENT OF MENTAL HEALTH AND DEVELOPMENTAL DISABILITIES WILLIAM A. HOWE DEVELOPMENTAL CENTER FINANCIAL AND COMPLIANCE AUDIT FOR THE TWO YEARS ENDED JUNE 30, 1995

FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS

The one compliance finding in this report concerns a procedural matter involving lack of monitoring of telephone usage for compliance with Department policies. The Center states it has initiated a review process. We will review progress made toward corrective action in our next audit of the Center.

AUDITOR'S OPINION

We conducted a compliance audit of the Center as required by the Illinois State Auditing Act. We also performed certain agreed-upon procedures with respect to the accounting records of the Center to assist our single audit of the entire Department. Financial statements for the Department will be presented in the single audit report.

_____ WILLIAM G. HOLLAND, Auditor General

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SUMMARY OF AUDIT FINDINGS

<u>Number of This Audit</u>	<u>Prior Audit</u>
Audit findings	10
Prior recommendations repeated	00
Prior recommendations implemented or not repeated	00

SPECIAL ASSISTANT AUDITORS

Our special assistant auditors were Philip Rootberg & Company, LLP.

{Expenditures and Activity Measures are summarized on the reverse page.}

WILLIAM A. HOWE DEVELOPMENTAL CENTER
FINANCIAL AND COMPLIANCE AUDIT
For The Two Years Ended June 30, 1995

EXPENDITURE STATISTICS	FY 1995	FY 1994	FY 1993
• Total Expenditures (All Funds)	\$36,066,072	\$34,297,670	\$34,812,463
<u>OPERATIONS TOTAL</u>	\$36,054,572	\$34,286,170	\$34,799,263
% of Total Operations	100%	100%	100%
Personal Services	\$27,963,096	\$26,123,600	\$26,887,754
% of Operations Expenditures	78%	76%	77%
Average No. of Employees			
Full-Time	858	837	922
Part-Time	80	87	109
Other Payroll Costs (FICA, Retirement)	\$ 3,085,995	\$ 2,898,749	\$ 2,966,656
% of Operations Expenditures	9%	9%	9%
Contractual Services	\$ 3,719,923	\$ 3,921,255	\$ 3,729,209
% of Operations Expenditures	10%	11%	11%
All Other Operations Items	\$ 1,297,058	\$ 1,354,066	\$ 1,215,644
% of Operations Expenditures	4%	4%	3%
<u>GRANTS TOTAL</u>	\$ 11,500	\$ 11,500	\$ 13,200
% of Total Expenditures	0%	0%	0%
• Cost of Property and Equipment	\$36,766,261	\$36,543,038	\$34,069,248

SELECTED ACTIVITY MEASURES	FY 1995	FY 1994	FY 1993
• Center Capacity	391	433	500
• Monthly Cost Per Resident	\$ 9,460	\$ 7,879	\$ 6,520
• Cost Per Year Per Resident	\$ 113,522	\$ 94,548	\$ 78,240

AGENCY DIRECTOR(S)

During Audit Period: Kathleen Muniz
Currently: Kathleen Muniz